

IN THE UNITED STATES DISTRICT COURT  
FOR THE DISTRICT OF PUERTO RICO

UNITED STATES OF AMERICA,

**Plaintiff,**

**v.**

**Civil No. 12-2039 (FAB)**

COMMONWEALTH OF PUERTO RICO, *et*  
*al.*,

**Defendants.**

**ORDER**

The United States, the Commonwealth of Puerto Rico, the Monitoring Team and the Special Master have identified 117 expenditures for which the use of reform funds were questioned during the Special Master's review of the Police Reform budgets for Fiscal Years 2019, 2020 and 2021 (see Orders at Docket Nos. 2037 and 2112.) The parties' and the Monitor's collective response was that eight of the 117 expenditures were clearly not justified as reform-related expenses, but that the remaining 109 expenditures should be audited to determine if reform funds were utilized for them. After further discussion, to include robust comments during the recent Status Conference on this issue, it appears the Commonwealth has been unable to demonstrate that reform funds were not used for the remaining 109 expenditures. The Puerto Rico Office of the Inspector General (PROIG) was recommended to conduct an audit of the remaining 109 expenditures. The Court is

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not convinced, however, that the PROIG is the appropriate entity to conduct the audit.

It is therefore ORDERED that **no later than September 9, 2022**, the Special Master shall provide the Court with the name of an individual or entity he recommends to conduct a thorough audit of the 109 expenditures previously identified as questionable.

**IT IS SO ORDERED.**

San Juan, Puerto Rico, August 31, 2022.

s/ Francisco A. Besosa

FRANCISCO A. BESOSA

SENIOR UNITED STATES DISTRICT JUDGE